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महत्वपूर्ण सरकारी आज्ञायें।

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, March 12, 2021

No.F.16 (100) Tax /CCT /14-15 /2655 .-In exercise of the powers conferred by sub-section (2) of Section 18 of the Rajasthan Value Added Tax Act, 2003 (Act No, 4 of 2003) read with sub-section (2) of Section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), subject to the provisions of Rajasthan Value Added Tax Act, 2003 (Act No, 4 of 2003) and Rules made thereunder and in supersession of the notification number F.16(100)Tax/CCT/14-15/716, dated 20.06.2017, F.16(100)Tax/CCT/14-15/726, dated 20.06.2017, F.16(100)Tax/CCT/14-15/736, dated 20.06.2017 and F.16(100)Tax/CCT/14-15/746 dated 20.06.2017, as amended from time to time. I, Abhishek Bhagotia, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, notify the following manner for the verification of deposit of tax for the purpose of allowing the Input Tax Credit (ITC) for demands pertaining to assessments years upto 2017-18, where the demands have been created for want of verification of Input Tax Credit claimed by a dealer, in the following manner:-

1. How to apply for ITC verification

For the purpose of allowing Input Tax Credit under this notification, the application shall be submitted category wise by the dealer electronically in Form ITCV-A/B/C/D, as the case may be, through the official website of the Commercial Taxes Department (www.rajtax.gov.in), separately for each year, quarter wise, in the manner as provided therein, **upto 30.06.2021**.

The task for the verification shall be generated at the level of Assessing Authority of purchasing and/or selling dealer, as the case may be.

2.1 Category-A (Where ITC mismatch is upto Rs. 1 Lac)

In cases where such mismatch of ITC is upto Rs. 1 Lac in one financial year, the dealer shall submit an application in Form **ITCV-A** electronically. If the Assessing Authority finds the application and the undertaking in order, he shall allow the adjustment of ITC.

2.2 Category-B (Where ITC mismatch is more than Rs. 1 Lac and upto Rs. 10 Lac related to the years 2006-07 to 2010-11)

In cases where such mismatch of ITC is more than Rs. 1 Lac and upto Rs. 10 Lac in one financial year and the mismatch is related to the years 2006-07 to 2010-11, the dealer shall submit an application in Form **ITCV-B** electronically. The dealer shall submit the acknowledgement thereof to his Assessing Authority manually, along with an affidavit for correctness of the information so submitted with an undertaking mentioning therein that in case of any loss to the State exchequer, he shall indemnify the same to the State Government along with the accrued interest. This shall be accompanied with:-

a) detail of payment made to the selling dealer,
b) copy of invoices where the tax amount involved is more than Rs. 25,000/- ,
c) in the instances where the ITC mismatch out of the total ITC mismatch related to a single seller in a financial year is more than Rs. 1 Lac, the purchasing dealer shall also submit an affidavit, duly signed by the selling dealer regarding the issued invoices and deposition of required tax.

If the Assessing Authority finds the application and affidavit(s), in order, he shall, allow the adjustment of ITC.

2.3 Category-C (Where ITC mismatch is more than Rs. 10 Lac related to the years 2006-07 to 2010-11)

In cases where such mismatch of ITC is more than Rs. 10 Lac in one financial year and the mismatch is related to the years 2006-07 to 2010-11, the dealer shall submit an application in Form **ITCV-C** electronically.

On the basis of information so submitted, the system shall generate the details of sales made by every selling dealer, separately for each year, to the Assessing Authority of the selling dealer. The Assessing Authority of the selling dealer shall verify the output tax liability on the basis of record available with him or from the relevant entries in the DCR prepared at the time of assessment. If the selling dealer does not violate the provisions provided under clause 4 of this notification, the Assessing Authority concerned, shall submit this information to the Assessing Authority of purchasing dealer at the earliest.

If the Assessing Authority of the purchasing dealer is satisfied, he shall allow the claim of ITC.

2.4 Category-D (Where ITC mismatch is more than Rs. 1 Lac related to the years 2011-12 onwards)

In cases where such mismatch of ITC is more than Rs 1 Lac in one financial year, and the mismatch is related to the years 2011-12 onwards, the dealer shall submit an application in Form **ITCV-D** electronically for the following sub-categories, as the case may be, separately for each year, quarter wise, in the manner as provided therein.

2.4 (i) Sub-category (i) (Where ITC mismatch is more than Rs. 1 Lac and upto Rs. 10 Lac)

In cases where such mismatch of ITC is more than Rs. 1 Lac and upto Rs. 10 Lac in one financial year, the dealer shall submit the acknowledgement thereof to his Assessing Authority manually, along with an affidavit for correctness of information with an undertaking mentioning therein that in case of any loss to the State exchequer, he shall indemnify the same to the State Government along with the accrued interest. This shall be accompanied with:-

a) detail of payment made to the selling dealer,
b) copy of invoices where the tax amount involved is more than Rs. 25,000/-,
c) in the instances where the ITC mismatch out of the total ITC mismatch related to a single seller in a financial year is more than Rs. 1 Lac, the purchasing dealer shall also submit an affidavit, duly signed by the selling dealer regarding the issued invoices and deposition of required tax.

On receipt of the above, if output tax of the selling dealer in a period is found to be more than the corresponding ITC claimed in the said period, the Assessing Authority shall allow the claim of such ITC.

2.4 (ii) Sub-category (ii) (Where ITC mismatch is more than Rs. 10 Lac)

In cases where such mismatch of ITC is more than Rs. 10 Lac in one financial year, the system shall generate simultaneous tasks, separately for each year, at the dealer profile of

the selling dealer on RajTax portal and; at the login IDs of the assessing authorities of both the selling and purchasing dealers.

The selling dealer shall verify the sale invoices from his books of accounts and enter the amount of corresponding verified output tax and submit the details on the portal within 30 days of the generation of task in his profile.

Once submitted, the selling dealer's response shall be reflected at the login ID of his Assessing Authority, who shall, within a period of 10 days of such submission, proceed to determine the amount of ITC to be allowed and communicate to the Assessing Authority of the purchasing dealer after verifying the following:-

i. the details as provided by the selling dealer,
ii. if the output tax shown by the selling dealer in part-II of Form VAT-08A is more than the corresponding ITC claimed by the purchaser in the relevant period;
iii. if part-I and/or II of Form VAT-08A of the selling dealer is not filled, the difference of output tax of sales made within the State as shown in Form VAT-10 and part-I and/or II of Form VAT-08A is more than the ITC claimed by the purchasing dealer,
iv. if the selling dealer does not violate the provisions provided under clause 4 of this notification.

Where the selling dealer fails to submit the required details in the stipulated time, the Assessing Authority of the selling dealer, within a period of 10 days, shall proceed to determine the ITC to be allowed based on the information available on record and close the task accordingly. The Assessing Authority of the selling dealer may initiate an action against the concerned selling dealer for non-compliance.

Based on the information so received, if satisfied, the Assessing Authority of the purchasing dealer, shall allow the adjustment of ITC.

3. **Additional procedure for verification :-**

Manual applications and verification may be allowed in order to address the grievances not covered in the aforementioned procedure, under following conditions :-

(i) Manual application in Form ITCV-M shall be submitted where an application submitted electronically needs reconsideration on the following grounds :-
   a. where there is a need to edit the applications already submitted in electronic form and the same is not permitted by the system,
   b. where ITC mismatch is due to the transactions shown in different quarter by the selling and purchasing dealer in Form VAT-08A and Form VAT-07A respectively,
   c. where ITC mismatch is due to mention of incorrect TIN by the selling/purchasing dealer.

(ii) ITC mismatch related to the tax deposited at check post shall be verified on the condition that the purchasing dealer submits an application manually in Form ITCV-M (whether electronically filed or not) along with the original invoices bearing seal of the concerned check post with details of ITC and tax deposited therein. ITC shall be allowed if it has been claimed in Form VAT-07A and the application is found in order by the Assessing Authority.

(iii) Manual application shall be submitted before the jurisdictional Assessing Authority. An acknowledgement number shall be generated electronically by the Tax Assistant of the concerned Assessing Authority.

(iv) The Assessing Authority of purchasing/selling dealer for their satisfaction may take into account the track record of the dealer.

(v) The tasks which are pending for ITC verification or were auto rejected by the system for any reason, under notification number F.16(100)Tax / CCT / 14-15 /

716, dated 20.06.2017, F.16(100)Tax / CCT / 14-15 / 726, dated 20.06.2017, F.16(100)Tax / CCT / 14-15 / 736, dated 20.06.2017 and F.16(100)Tax / CCT / 14-15 / 746 dated 20.06.2017, as amended from time to time, shall also be dealt with and revived under this notification.

(vi) If the dealer has applied for a particular year electronically under this notification or the previous notification(s), the system shall not allow him to apply again for that period irrespective of the status of application filed.

(vii) If the Assessing Authority of the purchasing dealer requires any clarification from the Assessing Authority of the selling dealer then he will communicate it to the concerned Assessing Authority of the selling dealer through his official e-mail ID. The concerned Assessing Authority of the seller shall revert its response within a period of 10 days, failing which, the sought clarification shall be deemed to be verified.

(viii) After the verification of ITC mismatch, adjustment shall be given and the entry of same shall be made in Demand and Collection Register (DCR). The dealer shall be informed electronically.

(ix) In cases, where the claim of ITC is not verified, the Assessing Authority of the purchasing dealer, shall reject the claim of ITC by passing an order in writing and communicate the same to the dealer.

4. Notwithstanding anything contained in any of the sub-clauses above, the aforesaid directions shall not apply in the cases :-

(i) Where any notice has been issued or any enquiry has already been initiated against selling/ purchasing dealer regarding the genuineness of the claim of ITC.

(ii) Where the cases have been made against the selling/ purchasing dealer for availment of the input tax credit on the basis of false or forged invoices.

(iii) Where the registration certificate of the selling dealer has been cancelled retrospectively and the invoices relating to the ITC verification pertaining to the period after the date of such cancellation.

(iv) Where the selling dealer is a tax defaulter or an outstanding payable demand of tax (excluding the demand related to declaration forms) is pending against the selling dealer in the said period.

Abhishek Bhagotia,
Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

FORM ITCV-M
APPLICATION FOR VERIFICATION OF ITC

Registration No. (TIN)	
Name of Dealer	
Year	
Outstanding demand for the year, if any	
ITC claimed for the year	
ITC allowed for the year	
ITC pending for want of verification	
ITC amount claimed electronically Quarter wise detail (if applicable)	
Acknowledgement number (if applicable) of application filed electronically under previous notification/ current notification.	
Reason for filing of manual application	
Details of the Supporting documents	

VERIFICATION

I, …… (Name) …….. (Status) verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed. I, also verify that the input tax credit has not been allowed for the invoices mentioned in this application and no notice has been issued or any enquiry has already been initiated against my firm/company/business entity regarding the genuineness of the claim of ITC.

Place: Signature:
Date: Name:
Status:

Government Central Press, Jaipur.